

RECLAMATION

Managing Water in the West

FY 2006 ABC/M User Guide and Coding Directory



Mission Statements

The mission of the Department of the Interior is to protect and provide access to our Nation's natural and cultural heritage and honor our trust responsibilities to Indian Tribes and our commitments to island communities.

The mission of the Bureau of Reclamation is to manage, develop, and protect water and related resources in an environmentally and economically sound manner in the interest of the American public.

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Overview of ABC

The Department of the Interior's (DOI) implementation of Activity Based Costing/Management (ABC/M) began in FY 2002 as part of a larger commitment to implement the President's Management Agenda. The Agenda calls for agencies to integrate budget, performance and financial information through ABC/M to provide managers with better information to manage their programs. ABC/M is a methodology to link the full costs of resources to business processes and outputs. By doing so, agencies will be able to demonstrate:

- How funds were used
- What was produced with those funds
- How that work contributes to achieving Department goals, and
- How to better estimate future work and accomplishment with available resources

To implement an ABC approach to cost management, Reclamation has:

- Linked its work activities through cost accounts to the Department's ABC/M activities
- Tracked the costs associated with those activities
- Aligned cost and activities to strategic goals
- Linked cost to performance data, namely outputs and outcomes

The two digit ABC/M activity code will allow the Department to perform comparative analyses on activities that are performed among several or all agencies to identify best practices, efficiencies and where ABC/M tracks all funding sources for all work activities coded including appropriations, water user funds, direct power revenues, and other sources of funding.

Reclamation will link its activities through its 18 digit cost accounts. Each applicable cost account will tie to an ABC/M activity in one of the Department's four mission goal areas. Each of the applicable cost accounts will need to link to ONE Department-level ABC/M activity (as defined) that *best reflects* the work performed using that cost account. At times, a work activity may apply to more than one ABC/M activity and will need to be assigned two cost accounts and two ABC/M activity codes if reasonable and efficient to do so. Some current cost accounts may need to be split in order to accommodate the different work being performed and to be able to link to the appropriate ABC/M codes.

For instance, a Reclamation Recreation Management Act (Title 28) cost share agreement may fund work that is defined as Operate and Evaluate Recreation Facilities (5P) and Construct Recreation Facilities (5R). In this case, the

agreement would be a mix of expense and capital investment and the agreement should be assigned two unique cost accounts to accurately capture the work and appropriate ABC/M codes. However, if the agreement involved two different kinds of ABC/M activities such as Managing Recreation and Operate and Evaluate Recreation Facilities and the operational costs were significant and the Manage Recreation was not, then the costs could potentially be captured in the same cost account and same ABC/M activity code. The determination of materiality will be left to the region responsible for assigning the ABC code. The region may decide that it is best to split the costs with unique cost accounts and separate ABC/M codes. The budget officer will need to determine whether it is efficient and effective to capture the costs depending on the magnitude of costs to be incurred. The determination should hinge on whether it would be more useful to management decision-making and historical trend analysis to split the costs while not making the effort burdensome.

The DOI ABC/M Oversight Team continues to consolidate and refine work activities, definitions, outputs and units of measure for clarity and consistency throughout the Department and the various bureaus. This has resulted in some changes to activities Reclamation uses and a decrease in the overall number of activities throughout the Department. In addition, the Reclamation ABC Oversight Team continues to work with ABC activity leads and program staff to further define the ABC activities for those ABC codes utilized by Reclamation.

Although there are approximately 322 ABC/M activities throughout the Department, Reclamation is only linking to 36 of those activities. The activities chosen link to Reclamation's Strategic Plan and Mission Area and End-Outcome goals and best represent the work that Reclamation performs. The definitions for these activities have been customized for Reclamation with Reclamation specific guidance. It is important to use the specific Reclamation definition and guidance for each ABC/M activity to help in determining the ABC/M code for the work being performed.

Review for Quality Control

It is expected that each region will develop a review and quality control process to ensure that cost accounts in their respective regions are properly and accurately coded consistent with this guidance. The review should include not only the cost accounts coded, but also at least a semi-annual review of ABC/M obligations to determine whether amounts appear appropriate for the ABC/M activities in their region and that the total obligations incurred for ABC/M are appropriate.

In addition, each region should regularly review and correct the error report that is available via FFS which identifies the cost accounts that do not have an ABC/M code.

Gap File Correction Process

The Gap File is a file of cost accounts in FFS that meet the ABC/M criteria, but that have not been assigned an appropriate ABC/M code by the respective office. These are the records that show up on the Compare Report or the nightly generated report that is sent to the user's/office's designated printer, and will accumulate until the accounts are coded with an ABC/M code or asterisks "***". This file will only be used in situations where a significant backlog has developed in a particular region, and a request has been approved by that Region's Financial Manager to automatically load an updated file into FFS by the Denver Financial Systems Group.

This file should only be used during conversion initiatives and/or for urgent updating of backlogged accounts, and should not be used as a standard practice for normal updating of ABC/M codes during the fiscal year. Management discretion and awareness is advised when deciding whether to run this file, since a change of ABC/M codes for an account(s) could require the reprocessing of daily files retroactive to the beginning of a fiscal year and could impact the reporting of historical and future costs associated with that account(s).

Changes to ABC/M Codes

No changes to ABC/M codes should be made after the beginning of the year without first obtaining the approval of the appropriate designated individual within the region. Although changes to ABC/M codes may be made during the year with the regional approval, it is not generally advisable to make changes unless significant bureau-wide. The budget officer will determine the impact and materiality of the ABC/M changes. The changes cannot be retroactive to the beginning of the year because of the expense and time involved with reprogramming and reloading all the daily or monthly information. The Department is receiving the cost file reports on a daily basis and is using the information received. It is uncertain how the Department is using the information; however, the Department has asked us questions based on this information. Therefore, it is very important that the region establish a review process to ensure cost accounts are initially correctly coded so that current and historical data is not affected.

[Attachment 1](#) is a crosswalk of historical ABC/M activity changes from FY 2004 through FY 2006. The crosswalk identifies where changes in titles, definitions, and coding changes have occurred and where new activities have been developed. Each of Reclamation's cost accounts will need to link to ONE of these codes that best reflects the work performed using that cost account. If costs are co-mingled and apply to more than one ABC/M code and are material in nature, separate cost accounts need to be established and ABC/M codes applied appropriately.

[Attachment 2](#) is a listing of the codes to be used for specific Bureau-wide program line items as well as for the same bureau-wide activities that may also be budgeted on specific projects in the regions (i.e. Water Conservation Field Services, Science and Technology, etc.). The ABC/M codes listed about are not meant to be all inclusive, however reflect the representation of ABC codes that should be used for bureau-wide programs.

[Attachment 3](#) is the ABC/M activity-specific guidance.

[Attachment 4](#) is a listing of the SGL's that do not impact budgetary accounts and that have been excluded from reports provided to the Department for ABC/M purposes. Any cost accounts in those SGL's should not be coded for ABC/M purposes. Reclamation applies ABC/M codes to budgetary cost accounts only in order to capture all funded expenditures and obligations. Cost accounts for unfunded costs, such as depreciation, should not be coded but may be dependent on how regions established accounts.

[Attachment 5](#) is the ABC/M funds linked to Strategic Plan.

[Attachment 6](#) includes instructions and samples of Standardized ABC/M reports that are generated by PABS users for Regional and Bureau-wide level reports.

Overview of Coding Guidance

Based on a Reclamation management decision, ABC/M codes will not be applied to Reimbursable Work (project 1751 or other reimbursable project numbers), Working Capital Funds, or Policy and Administration at this time. All other appropriations, projects and activities should be coded regardless of funding source (i.e. water users, power funding, etc.) as indicated in Attachment 4.

Specific FY 2006 Guidance

1. Account Coding File – The file sent to each region will contain only those cost accounts previously coded for recreation (5D, 5M, 5T, and 5P) that require manual review and changes for FY 2006. This file will be provided under separate cover and guidance. Review the work in each account being performed and apply the ABC/M code that best fits the work being performed. It may be necessary, for future contracts or agreements, to apply two cost accounts to properly reflect the work performed.

2. There are 36 ABC/M codes that Reclamation could potentially use in FY 2006. However, it is very possible that some may not be used by all regions. For example, 8H is used by LC region only. A complete listing of the codes is in Attachment 1, ABC/M Activities Crosswalk.
 - a. Review the extract file which will include only the Recreation activities and make the changes necessary after reviewing the new activity definitions for Recreation. Those activities are Managing Recreation (50), Construct Recreation Facilities (5R) and Operate and Evaluate Recreation Facilities (5P).
 - b. Automatic conversion of codes - The report files you receive will already reflect the conversion of two ABC/M codes in existing cost accounts. Those accounts will be converted prior to the files being sent to the regions. The two FY 2005 codes that will be automatically converted for FY 2006 are: T2 was dropped and changed to U3 (Concessions) and 74 changed to 69 (Litigation).
 - c. Other changes to titles, definitions, outputs and units of measure are identified in Attachment 1, ABC/M Crosswalk. These changes will not impact the coding of current work activities.

General Guidance

1. Apply the ABC/M activity codes to your region's 18 digit cost accounts using this guidance and attachments, the ABC/M activity definitions, and the Budget and Performance Integration (BPI) Matrix for reference.
2. Extract/Input File: Not all cost accounts will have an ABC/M code even if they are listed on the file. However, if there is no ABC/M code that should be applied, an "***" should be filled in and those accounts will later be systematically excluded from the daily cost file provided to the Department.
3. Review each 18 digit cost account to determine the appropriate code for the actual work being performed and charged. Not all 18 digit cost accounts within a particular cost authority will necessarily be coded the same way. For example, maintenance work performed on a multipurpose facility may be under the same overall cost authority for the dam/reservoir operations because it is day-to-day maintenance versus extraordinary maintenance and therefore it would use the same ABC/M code. However, sometimes extraordinary maintenance appears under a multipurpose "O&M" account and is identified separately by fund code A50. This extraordinary maintenance work would require a unique 18 digit cost account and the ABC/M activity

code 5A – Maintain Dams/Water Storage Facilities. Another example would relate to litigation. Litigation related to a biological opinion would be coded separately from implementation of required actions even though it could be in the same cost authority.

4. Generally, capture costs as originally charged for the primary purpose of the work being performed. Costing of multipurpose activities should be captured in the initial multipurpose account, not as distributed. Multipurpose accounts are operations and routine day-to-day maintenance activities for dams and reservoirs and should be coded to 4H Operate Dams/Water Storage Facilities.
5. Clearing and Closing Accounts - Do not code clearing or closing accounts that distribute costs to a different 18 digit cost account. Examples include cost accounts with mains of “999” (a clearing account); multipurpose accounts with a main of “324” that is used to distribute O&M expense to various purposes; etc.
6. Cost Accounts - Based on the ABC/M activities provided, review cost accounts to determine if there are work activities being charged to an 18 digit cost account that may require a new account being established for ABC/M purposes. An example: litigation if mixed in with construction or other program costs. Litigation has a unique ABC/M code and requires unique cost accounts to be established.
7. Cost Account Status - Some regions may not code accounts with status 3 after confirming those accounts are no longer used and do not have open items or receivables. Otherwise, apply ABC/M codes to status 3 accounts as well. No cost accounts with a status “4” need to be coded.
8. Depreciation - Coding of depreciation accounts may be handled differently based on specific practices in each region. It is important to completely eliminate all depreciation expense, which is unfunded, so that only acquisition costs are captured. Regions need to verify that when depreciation expense is allocated that it is allocated to a unique 18 digit cost account for depreciation and not allocated to an account that includes other funded expense. New accounts may need to be established.
9. Interest During Construction - Cost accounts established for Interest during Construction are not a funded expense and should not be coded.
10. Movable Property accounts should be coded with an appropriate ABC/M code for “maintenance” unless it can be specifically identifiable to another purpose.

11. Multipurpose (MP) Expense Accounts - We should not make the assumption that all costs in MP expense accounts under the main of "321" are operations or that all costs in MP expense accounts under the main of "322" are maintenance. The same is true for the mains used in the power accounts. There could be exceptions and errors made in establishing the accounts based on the type of work actually being performed.

Overview of ABC/M Reporting

Reporting Costs to DOI

Reclamation has an automated process that transmits "data update" files from its FFS accounting system to DOI's National Business Center on a daily basis. These daily files include information on obligations and expenditures associated with each of Reclamation's ABC/M accounts. This information is identified in the FFS file as account type 47 and 48 transactions, respectively. Reclamation does not provide this information to the Department or to its own offices in a hard copy report, nor does DOI, to our knowledge, convert this information to hard copy reports.

ABC/M Budgetary Reporting

Reclamation has developed standard financial ABC reports which reflect the obligations and expenditure data that is downloaded to DOI. The reports are set up in two categories: (1) by Region and (2) Bureau-wide. The reports have been developed from the Program and Budget System (PABS) application, and will be maintained by each Region as the official standard ABC reports that Reclamation Management will utilize in responding to inquiries or reporting ABC financial data. Other reports can be developed for each Region's needs, but the official "standard" reports will be the ones that will be used to compare to DOI data. The Denver Office's PABS/FIRS Management Team has provided the access instructions to each Region's Budget Officer (see Attachment 6, PABS/ABC Instructions and Reports).

ABC/M Output Reporting Process

To date, the Department has not officially publicized its FY 2006 output reporting requirements or schedule for ABC/M. It is anticipated that output reporting will be due to the Department at the end of each quarter. (Hopefully, we will have Department guidance on monthly or quarterly reporting so we can provide accurate guidance). At this time, the Excel spreadsheets will be used. In the

meantime, regions will collect ABC/M output data in the format provided for FY 2006.

Roles and Responsibilities of ABC/M Activity Leads – The Activity Leads have knowledge and expertise of Reclamation’s program areas covered by strategic and operational-level performance goals. Activity Leads are responsible for ensuring that appropriate staff and managers are involved in the developing and reviewing of goals, as well as ensuring that Budget-based performance targets are set.

Data Verification and Validation (Data V and V)

Data V and V should be used to ensure consistency in accurately reporting output data to the Washington Office and Department of Interior. The below general guidance has been developed with this in mind.

1. For ABC activities in the low/no utility class, V&V consist of 2 conference calls per year, led by the appropriate Reclamation ABC Activity Leads & a representative from the finance division: One just before the start of a new FY to reinforce the ABC activity definitions. The other near the end of the FY to review ABC output counts & costs for reasonableness. Regional participants in the calls will be a representative from finance/budget responsible for coding ABC activities to cost accounts, GPRA/ABC coordinators, and the regional ABC activity leads.
2. For the ABC activities that might an increase in utility class, quarterly conference call should be held between the Reclamation Activity Lead & the regions, with a representative from the finance staff. The purposes of the conference calls will be to review definitions, conduct reasonableness test of the output counts & associated dollars. A second part of the V&V will be for the appropriate regional ABC activity leads meet with their budget/finance people to review costs & outputs, and cost accounts to ensure accurate reporting; this should occur prior to the Reclamation-led calls.
3. If, after conducting this type of V&V for several quarters, the Reclamation & regional activity leads agree there is an increase in management value-added for ABC activities, then small samples of the output data should be collected from field data, with relevant "goal notes" and analyzed to give further assurance that the outputs & costs being reported are reasonably accurate.

The above approach will help us continue our progress toward departmental compliance requirements, focus on what is truly important, and may lead us to develop our own Reclamation-level ABC activities that can be tied to better decision making.

ABC vs. Net Statement of Cost

The Statement of Net Cost (Statement) is a separate reporting process from ABC/M reporting. The Statement is part of Reclamation's Annual Financial Statement and must tie to the GPRA mission areas in which Reclamation reports. Unlike ABC/M reports, which only include funded costs, the Statement is all inclusive and includes non-funded costs. These non-funded costs are identified and allocated to GPRA strategies by the Financial Policy Division in Denver, and are added to the ABC/M funded costs to complete the Statement. This Statement is prepared annually and may generate some questions to the regions but is largely prepared by the Financial Policy Division.

Attachment 1 — Reclamation ABC Output Activity Crosswalk

FY04	FY05	FY 06	Comments
Resource Use			
4H Operate Dams and Reservoirs	4H Operate Dams/Water Storage Facilities	4H Operate Dams/Water Storage Facilities	No change
4J Operate Water Conveyance Facilities	4J Operate Water Conveyance Facilities	4J Operate Water Conveyance Facilities	No change
4L Reduce Dam Safety Risks	4L Reduce Dam Safety Risks	4L Reduce Dam Safety Risks	No change
6N Maintain dams, water storage, and water conveyance facilities for Resource Use	5A Maintain Dams/Water Storage Facilities	5A Maintain Dams/Water Storage Facilities	No change
	4M Maintain Water Conveyance Facilities	4M Maintain Water Conveyance Facilities	Modified output
22 Conduct General Water Resource Planning	22 Plan for Water and Related Use	22 Plan for Water and Related Use	No change
8J Enhance Water Supply	8J Enhance Water Supply	8J Enhance Water Supply	No change
8E Manage Project Lands	8E Manage Project Lands	8E Manage Project Lands	No change
8K Implement Environmental Review Recommendations	8K Implement Environmental Recommendations	8K Implement Environmental Recommendations	No change
9C Administer Water Service Contracts	9C Oversee/Administer Water Service Contracts	9C Oversee/Administer Water Service Contracts	No change
9D Provide Additional Water to Meet Various Needs	9D Provide Additional Water to Meet Various Needs	9D Provide Additional Water to Meet Various Needs	No change
G7 Assess Resource Use Impacts	G7 Assess Resource Use Impacts	G7 Assess Resource Use Impacts	Modified output
N5 Conduct water resource development studies	N5 Conduct Water Resource Development Studies	N5 Conduct Water Resource Development Studies	Modified output
	4D Maintain Roads	4D Maintain Roads	No change
5Z Maintain roads, bridges, tunnels for Resource Use	5Z Maintain Bridges	5Z Maintain Bridges	Modified output
	5K Maintain Tunnels	5K Maintain Tunnels	Modified output
6A Maintain Buildings for Resource Use	5C Maintain Buildings	5C Maintain Buildings	No change

FY04	FY05	FY 06	Comments
6F Maintain All Other Structures/Facilities for Resource Use	5H Maintain All Other Structures/Non-Buildings	5H Maintain All Other Structures/Non-Buildings	Modified output
6B Construct roads, bridges, tunnels for Resource Use	5F Construct Roads, Bridges and Tunnels	5F Construct Roads, Bridges and Tunnels	Modified output
6C Construct dams, water storage, and water conveyance facilities for Resource Use	4C Construct Water Conveyance Facilities	4C Construct Water Conveyance Facilities	Modified output
	4N Construct Dams/Water Storage Facilities	4N Construct Dams/Water Storage Facilities	No change
6D Construct buildings for Resource Use	4K Construct Buildings	4K Construct Buildings	No change
6E Construct All Other Structures & Facilities for Resource Use	5G Construct All Other Structures/Non-Buildings	5G Construct All Other Structures/Non-Buildings	No change
6T Operate Power Facilities	4T Operate Power Facilities	4T Operate Power Facilities	No change
4P Maintain Hydropower Facilities	4P Maintain Hydropower Facilities	4P Maintain Hydropower Facilities	No change
4R Increase Power Supply	4R Increase Power Supply	4R Increase Power Supply	No change
6V Construct Hydropower Facilities	4V Construct Hydropower Facilities	4V Construct Hydropower Facilities	No change
74 Process Litigation for Recreation	74 Process Litigation for Resource Use	69 Process Litigation	Coding changed.
FY04	FY05	FY 06	Comments
Recreation			
5D Maintain Trails and Recreation Sites	5D Maintain Trails		No longer used by BOR
5M Construct Trails and Recreation Sites	5M Construct Trails		No longer used by BOR
5T Operate Recreation Sites and Campgrounds	5T Operate and Evaluate Trails		No longer used by BOR
	5P Operate and Evaluate Recreation Facilities	5P Operate and Evaluate Recreation Facilities	Modified output
		5R- Construct Recreation Facilities	New for BOR
		50 Manage Commercial Recreation Operations	New for BOR
T2 Oversee Concessions Operations	T2 Inspect Concessions Operations		No longer used by BOR

FY04	FY05	FY 06	Comments
Oversee Partner Operations	U3 Contract Concession Operations	U3 - Contract Concession Operations	No change
Resource Protection			
8H Reduce Salt Loading into Colorado River/ Reservoir system	8H Reduce Salt Loading into Colorado River/ Reservoir System	8H Reduce Salt Loading into Colorado River/ Reservoir System	No change
7P Control Invasive Plants	7P Control Invasive Plants	7P Control Invasive Plants	No change
4B Manage Museum Item Facilities Condition	4B Manage/Protect Museum Items	4B Manage/Protect Museum Items	No change
D9 Protect Cultural and Natural/Heritage Resources	D9 Manage/Protect Cultural and Heritage Resources	D9 Manage/Protect Cultural and Heritage Resources	Output modified

Attachment 2 — FY 2006 ABC Codes For Bureau-Wide Programs

Note: Changes in coding are **bolded and in red**

Program/Activity	Project	ABC Code*
Dam Safety Program: Dept. of the Interior Dam Safety Program Initiate Safety of Dams Corrective Action Safety Evaluation of Existing Dams Safety of Dams Corrective Action Studies	1411 1547 0108 1360	4L - Reduce Dam Safety Risks 5A - Maintain Dams/Water Storage Facilities
Departmental Irrigation Drainage Program	1526	G7 - Assess Resource Use Impacts 8K - Implement Environmental Review Recommendations
Desalination R&D	1929	8J – Enhance Water Supply
Drought Emergency Assistance Program	1327	8J - Enhance Water Supply (includes Title XVI)
Efficiency Incentives Program	1775	8J - Enhance Water Supply (includes Title XVI)
Emergency Planning and Disaster Response Program	1911	4H - Operate Dams And Water Storage Facilities
Environmental and Interagency Coordination Activities	1224	22 – Plan for Water and Related Use
Environmental Program Administration	1600	8K - Implement Environmental Review Recommendations G7 - Assess Resource Use Impacts
Examination of Existing Structures: a. SOP's, EAP's b. RO&M's, PFR's, CFR, fac reviews c. Bridge inspections	1606	4H - Operate Dams And Water Storage Facilities 5A - Maintain Dams and Water Storage 4M - Maintain Water Conveyance Facilities 5Z – Maintain Bridges 5K – Maintain Tunnels
Federal Building Seismic Safety Program	1882	5A - Maintain Dams and Water Storage Facilities
General Planning Activities	6520	22 - Plan for Water and Related Use
Water 2025	1968	8J – Enhance Water Supply 9D – Provide Additional Water to Meet Various Needs

Program/Activity	Project	ABC Code*
Land Resources Management Program	1409	8E - Manage Project Lands 4H - Operate Dams And Water Storage Facilities 22 - Plan for Water and Related Use 7P - Control Invasive Plants 4B - Manage/Protect Museum Items D9 - Manage/Protect Cultural and Heritage Resources
Miscellaneous Flood Control Operations	1280	4H - Operate Dams And Water Storage Facilities
National Fish and Wildlife Foundation	1774	8K - Implement Environmental Review Recommendations
Native American Affairs Program	1523	22 - Plan for Water and Related Use
Negotiation and Administration of Water Marketing	1178	9C - Administer Water Service Contracts
Operations Program Management	1669	4H - Operate Dams And Water Storage Facilities
Power Program Services	1517	4T - Operate Power Facilities
Public Access and Safety Program	1557	4H - Operate Dams And Water Storage Facilities
Reclamation Law Administration	1412	9C - Administer Water Service Contracts 8J - Enhance Water Supply (includes Title XVI)
Reclamation Recreation Management Act - Title XXVIII	1710	50 - Manage Recreation 5R - Construct Recreation Facilities 5P - Operate and Evaluate Recreation Facilities 8K - Implement Environmental Review Recommendations
Recreation and Fish and Wildlife Program Administration	1601	50 - Manage Commercial Recreation Opportunities 5R - Construct Recreation Facilities 5P - Operate and Evaluate Recreation Facilities 7P - Control Invasive Plants
Science and Technology Program		VARIES
Site Security	1844	4H - Operate Dams and Water Storage Facilities 4J - Operate Water Conveyance Facilities 5A - Maintain Dams and Water Storage Facilities 4M - Maintain Water Conveyance Facilities 4T - Operate Power Facilities 4P - Maintain Hydropower Facilities

Program/Activity	Project	ABC Code*
Public Risk/Law Enforcement	1952	4H - Operate Dams And Water Storage Facilities 4J - Operate Water Conveyance Facilities 5A - Maintain Dams and Water Storage Facilities 4M - Maintain Water Conveyance Facilities 4T- Operate Power Facilities 4P - Maintain Hydropower Facilities
Soil and Moisture Conservation	0978	8E - Manage Project Lands 7P - Control Invasive Plants
Technical Assistance to States	1365	22 - Plan for Water and Related Use
Title XVI - Water Reclamation and Reuse Program	1880	8J - Enhance Water Supply (includes Title XVI)
Water Management and Conservation Program	1316	4H - Operate Dams and Water Storage Facilities 8J - Enhance Water Supply (includes Title XVI)
Wetlands Development	1608	8K - Implement Environmental Review Recommendations
Natural Resource Damage Assessment and Restoration	1965	8K - Implement Environmental Review Recommendations G7 - Assess Resource Use Impacts
Water Conservation and Field Services	1971	4H - Operate Dams and Water Storage Facilities 8J - Enhance Water Supply (includes Title XVI)

*The ABC/M codes listed here are not meant to be all inclusive, however reflect the representation of ABC codes that should be used for bureau-wide programs.

Attachment 3 — FY 2006 ABC Activity-Specific Guidance

1. General guidance - Regardless of where activities are budgeted, the appropriate ABC/M activity code should be applied. For instance, certain bureau-wide program activities are now budgeted on specific project line items rather than just on the bureau-wide program line. For example, the costs on the Boise Area Project for Title 28 activities are specific to that project and should use the appropriate ABC/M codes for Title 28.
2. Area Manager Funds – 4H, Operate Dams/Water Storage Facilities
3. Bridge Inspection – 5Z, Maintain Bridges
4. Contract Renewals – 9C, Oversee/Administer Water Service Contracts
5. Feasibility Studies for Tribes – N5, Conduct Water Resource Development Studies
6. Flood Control – All direct flood control expense will be coded as appropriate to either: 4H, Operate Dams/Water Storage Facilities; 4J, Operate Water Conveyance Facilities; or 5A, Maintain Dams/Water Storage Facilities
7. General Land Management – 8E, Manage Project Lands, unless directly related to facilities
8. Loan Program – 8J, Enhance Water Supply
9. Museum properties – 4B, Manage/protect museum items
10. NAGPRA Activities – D9, Manage/Protect cultural and heritage resources
11. Archaeological and Cultural Resource Activities – Varies, but if unrelated to other activities such as construction and is of a general nature such as general cultural resource management, then these activities should be coded to 8E, Manage Project Lands.
12. Power O&M costs – 4T, Operate Power Facilities or 4P, Maintain Power Facilities, not 4R, Increase Power Supply

13. Title Transfer – depends on what is being transferred but use the appropriate “Operations” ABC/M code, i.e. 4H, Operate Dams/Water Storage Facilities, 4J, Operate Water Conveyance Facilities, etc.
14. Water Rights Adjudication – 69, Process Litigation
15. Native American Water Rights Settlements – the actual settlement costs should be coded to the appropriate ABC/M activity depending on the nature of the settlement. Some settlements may call for construction of conveyance facilities or involve purchase of water, etc. Review each settlement, establish the appropriate cost accounts for the various activities, and then use the appropriate ABC/M activity code.
16. Financial Assistance - The financial assistance and administration costs based upon work being performed. The same ABC/M code should be used for both.

Attachment 4 — FY 2006 Financial Information Excluded from DOI Input File

1. Appropriations, Projects, and Funds:

Working Capital Fund activities, Policy and Administration, and all reimbursable work activities are excluded and include the following fund codes:

“G60”

Any fund where the first character is “K”, “R”, “6”, or “8”

Any fund where the last character is “R”

2. Cost Structure Status Codes: Any cost structure where the status is “4” in the PROJ or SPRJ tables will be excluded from files provided to offices for coding

3. Standard General Ledgers:

131F – Unmatured Receivables

134B – Interest receivable-unbilled

135B – Loan receivables-unbilled

1410 – Advances from others

1413 – Travel advances

1511 – Operation materials and supplies held for use (stores)

172B – Construction in Abeyance (varies by region)

1739 – Accumulated Depreciation Buildings

1740 – Plant

1749 – Accumulated Depreciation – Plant

1759 – Accumulated depreciation-equipment

1890 – Other general PP&E

2220 – Unfunded Leave

2130 – Contract holdbacks

2310 – Advances from Others

2320 – Deferred Credits

2400 – Deposits, suspense liability

299A – Other Liabilities

331A – Cumulative Results of Operations

331C – Capitalized Assets

5000 – All “5000” series

610B – Operating Expense, Pending Distribution, except project 1441

6310 – Interest Expense

6330 – Other Interest

6710 – Depreciation

6720 – Bad debt expense

6730 – Imputed costs

6790 – Other Exp not Required, Budget Resources (varies by region)

6800 – Future funded expenses

6850 – Employee benefit program expense

All 7000, 8000, and 9000 series SGL's

Attachment 5 — FY 2006 ABC/Fund Codes Linked to Strategic Plan

MISSION AREAS >	RESOURCE PROTECTION			RESOURCE USE - WATER			
END OUTCOME GOALS ----->	Watersheds, Landscapes & Marine Resources	Biological Communities	Cultural & Natural Heritage Resources	Deliver Water Consistent with Applicable State and Federal Law			
STRATEGIES -->	<i>Restore & Maintain Proper Function to Watersheds & Landscapes</i>	<i>Create Habitat Conditions for Desired Biological Communities to Flourish</i>	<i>Reduce Degradation & Protect Cultural & Natural Heritage Resources</i>	<i>Operate & Maintain a Safe and Reliable Water Infrastructure</i>	<i>Effective Water Management to Optimize Supply</i>	<i>Address Environmental/ Resource Stewardship Concerns</i>	<i>Complete Construction Projects to Increase Delivery Infrastructure & Water Availability</i>
ABC CODES	8H	7P	4B, D9	4H, 4J, 4L, 5A, 4M, 4D, 5Z, 5K, 5C, 5H	22, 8J, 9C, 9D, 8E	8K, G7	N5, 5F, 4C, 4N, 4K, 5G
Litigation	69	69	69	69	69	69	69
FUND CODES *	A10, S10 S40, S50	A10, A20, A40	A20	A10, A40, A50	A10, A20	A30	A10, A50

MISSION AREAS >	RESOURCE USE - POWER			RECREATION			
END OUTCOME GOALS ----->	Deliver Hydropower Consistent with Applicable State and Federal Law			Quality Recreation Experience			Fair Value in Recreation
STRATEGIES --->	<i>Operate & Maintain Reliable, Safe and Secure Power Facilities</i>	<i>Improve Power Generation Management to Maximize Supply</i>	<i>Address Environmental/ Resource Stewardship Concerns</i>	<i>Improve Capacities to Provide Access for Recreation</i>	<i>Manage Recreation Activities Seamlessly</i>	<i>Enhance the Quality of Recreation Opportunities</i>	<i>Promote Quality Services for Recreation</i>
ABC CODES	4T, 4P	4R, 4V			50	5P, 5R	U3
Litigation	69	69			69	69	69
FUND CODES *	A40, A50	A10, A50		A20	A20, A40	A20, A30, A50	A20, A40

* The fund codes shown are not meant to be all inclusive but reflect the best representation for the Water and Related Resources appropriation fund codes that would generally be used. Other fund codes may sometimes be used to represent the ABC/M activities but those would be the exception rather than the rule. It is important that first, the definitions of the Programmatic Budget Structure be used correctly to budget and fund the work activities; and second, that the appropriate ABC/M activity code be applied which best represents the work.

Attachment 6 — PABS/ABC Instructions and Reports

The following instructions have been provided to the Regional Budget Officers/GPRA Coordinators for their use in accessing their respective Region's ABC data or to access Bureau-wide ABC data. These reports are tailored to reflect what Reclamation currently provides in daily data downloads to DOI.

Region-Specific ABC Reports

A PABS report control file named ABCRPTS has been created for each Region's use. This report control file produces 5 versions of Region specific ABC reports (see attached samples of reports). PABS users can run Region specific ABC reports by utilizing the following process:

1. Choose the RV procedure
2. Specify using databases from Office 'SA'
3. Select the 'substitute rptfile' named ABCX732
4. Use report control file named ABCRPTS
5. Reports can print 132chr size

Sample 1: Regional level ABC summary by obligation and expenditures including all fund sources

PCUCRV01 PAGE 1				DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION UPPER COLORADO REGION			
PROCESSED 01/19/06				PROGRAM AND BUDGET SYSTEM - (ABC1) FY06 ABC SUMMARY OBLIG/EXPEND ALL FUND SOURCES			
AUTH732 OFFICIAL COST ACCNTS 06/01/05 0927				BDGT732 SA INTERNAL BUDGETS 05/12/08 1154			
NATURAL DESCRIPTIONS 06/01/10 1925				DESC732			
B21F732 B21 P/F TABLE 06/01/09 1349				PROG732 S/A PROGRAM FILE 05/09/28 1254			
		ACTUALLY	ACCRUED	ABC			
		OBLI GATED	EXPEND	CODE			
ASSESS RESOURCE USE IMPACTS	7855014. 88	2559304. 20	G7				
CONDUCT WTR RES DEVEL STUDIES	86276. 97	135390. 62	N5				
PLAN WTR/RELATED RESOURCE USE	469275. 74	646919. 36	22				
CONSTRUCT WTR CONVEYANCE FAC	15838520. 27	4551737. 89	4C				
OPERATE DAMS/WATER STORAGE FAC	3134034. 04	2341057. 22	4H				
OPERATE CONVEYANCE FACILITIES	1309046. 69	1325694. 84	4J				
REDUCE DAM SAFETY RISLS	183240. 13	1660179. 40	4L				
MAINTAIN WTR CONVEYANCE FACIL	1652424. 60	1783506. 81	4M				
CONSTRUCT DAMS/WTR STORAGE FAC	5989029. 20	6833618. 94	4N				
MAINTAIN HYDROPOWER FACILITIES	3074449. 57	3525659. 68	4P				
INCREASE POWER SUPPLY	1064659. 49	693785. 69	4R				
OPERATE POWER FACILITIES	1985277. 50	1949351. 62	4T				

Sample 2: Regional level ABC summary by appropriation/fund including all fund sources

PCUCRV01 PAGE 2		DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION		UPPER COLORADO REGION	
PROCESSED 01/19/06		PROGRAM AND BUDGET SYSTEM - (ABC2) FY06 ABC OBLIG/EXPEND BY			
APPROPRIATION/FUND					
AUTH732 OFFICIAL COST ACCNTS		06/01/05 0927	BDGT732 SA INTERNAL BUDGETS	05/12/08 1154	DESC732
NATURAL DESCRIPTIONS		06/01/10 1925			
B21F732	B21 P/F TABLE	06/01/09 1349	PROG732 S/A PROGRAM FILE	05/09/28 1254	
		ACTUALLY OBLIGATED	ACCRUED EXPEND	ABC CODE	FUND CODE
		306199.61	311896.03	4H	A10
		65919.46	65919.46	4H	A20
		1076444.70	809907.58	4H	A40
		563322.74	54604.63	4H	A50

WATER AND RELATED RESOURCES		*	2011886.51	1242327.70	4H
			69200.20	69200.20	4H
			32590.36	32590.36	4H

WATER/POWER USER FUNDS		*	101790.56	101790.56	4H
			72560.98	71584.89	4H
			114653.17	170183.48	4H
			136585.74	136585.74	4H
			679510.75	651045.20	4H
			17046.33	32460.35-	4H

APPLIED REVENUES		*	1020356.97	996938.96	4H
=====					
OPERATE DAMS/WATER STORAGE FAC		*	3134034.04	2341057.22	4H
			5340.41	5340.41	4J
			968551.27	988248.89	4J

WATER AND RELATED RESOURCES		*	973891.68	993589.30	4J
			1279.55	1279.55	4J

WATER/POWER USER FUNDS		*	1279.55	1279.55	4J

Sample 3: Regional level ABC summary by obligation and expenditures by ABC code-project including all fund sources

PCUCRV01 PAGE 1 DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION UPPER COLORADO REGION PROCESSED 01/19/06 PROGRAM AND BUDGET SYSTEM - (ABC3) FY06 ABC OBLIG/EXPEND BY ABC CODE-PROJECT				
AUTH732 OFFICIAL COST ACCNTS 06/01/05 0927 BDGT732 SA INTERNAL BUDGETS 05/12/08 1154 DESC732 NATURAL DESCRIPTIONS 06/01/10 1925 B21F732 B21 P/F TABLE 06/01/09 1349 PROG732 S/A PROGRAM FILE 05/09/28 1254				
	ACTUALLY OBLIGATED	ACCRUED EXPEND	ABC CODE	PROJECT CODE
WAYNE N. ASPINALL UNIT, CRSP	33413. 83	33413. 83	G7	N622
NAVAJO UNIT, CRSP	12168. 24	12168. 24	G7	N711
INITIAL UNITS, CRSP	7809432. 81	2513722. 13	G7	0594
=====				
ASSESS RESOURCE USE IMPACTS *	7855014. 88	2559304. 20	G7	
INITIAL UNITS, CRSP	6947. 92	11937. 50	N5	0594
NAVAJO-GALLUP WTR SUPPLY PROJ	72411. 62	116535. 69	N5	1695
JICARILLA MUNICIPAL WATER SYS	6917. 43	6917. 43	N5	1954
=====				
CONDUCT WTR RES DEVEL STUDIES *	86276. 97	135390. 62	N5	
MIDDLE RIO GRANDE PROJECT	110073. 32	192696. 73	22	0163
WEBER BASIN PROJECT	4794. 74-	16320. 53	22	0526
EASTERN NM WTR SPLY-UTE RESVR	31760. 32	58324. 36	22	1104
ENVIR/INTERAGENCY COORD ACT	91690. 13	97690. 13	22	1224
TECHNICAL ASSISTANCE TO STATES	1854. 98	1854. 98	22	1365

Sample 4: Regional level ABC summary by obligation and expenditures by appropriation-project-fund including all fund sources

PCUCRV01 PAGE 1 DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION UPPER COLORADO REGION PROCESSED 01/19/06 PROGRAM AND BUDGET SYSTEM - (ABC4) FY06 ABC OBLIG/EXPEND BY APPROP- PROJ- FUND- ABC				
AUTH732 OFFICIAL COST ACCNTS 06/01/05 0927 BDGT732 SA INTERNAL BUDGETS 05/12/08 1154 DESC732 NATURAL DESCRIPTIONS 06/01/10 1925 B21F732 B21 P/F TABLE 06/01/09 1349 PROG732 S/A PROGRAM FILE 05/09/28 1254				
ABC	ACTUALLY	ACCRUED	PROJECT	FUND
CODE	OBLI GATED	EXPEND	CODE	CODE
OPERATE DAMS/WATER STORAGE FAC	8402. 66	8402. 66	N557	A10
4H				
IMPLEMENT ENVIRONMENTAL RECOMM	444. 41	16021. 00	N557	C20
8K				
IMPLEMENT ENVIRONMENTAL RECOMM	40975. 05	104028. 98	N557	C30
8K				

GLEN CANYON UNIT, CRSP *	49822. 12	128452. 64	N557	
ASSESS RESOURCE USE IMPACTS	33413. 83	33413. 83	N622	C30
G7				
CONSTRUCT DAMS/WTR STORAGE FAC	1925. 52	1925. 52	N622	C30
4N				

WAYNE N. ASPINALL UNIT, CRSP *	35339. 35	35339. 35	N622	
OPER/EVALUATE RECREATION FACIL	1018. 13	1018. 13	N711	C20
5P				
ASSESS RESOURCE USE IMPACTS	12168. 24	12168. 24	N711	C30
G7				
IMPLEMENT ENVIRONMENTAL RECOMM		160000. 00	N711	C30
8K				

Sample 5: Regional level ABC Summary by Obligation and Expenditures by Project-Cost Account including all fund sources

PCUCRV01 PAGE 1		DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION		UPPER COLORADO REGION	
PROCESSED 01/19/06		PROGRAM AND BUDGET SYSTEM - (ABC5) FY06 ABC OBLIG/EXPEND BY PROJ-ABC-COST			
ACCOUNT					
AUTH732 OFFICIAL COST ACCNTS 06/01/05 0927		BDGT732 SA INTERNAL BUDGETS		05/12/08 1154	DESC732
NATURAL DESCRIPTIONS 06/01/10 1925					
B21F732 B21 P/F TABLE		06/01/09 1349	PROG732 S/A PROGRAM FILE		05/09/28 1254
FUND	COST	ACTUALLY	ACCRUED	PROJECT	ABC
		OBLIGATED	EXPEND	CODE	CODE
CODE	ACCOUNT				
DIST COSTS- PROJECT MGMT		876. 38	876. 38	A244	4L
A50 0001-001-9102					
DIST COSTS- PROJECT MGMT TEAM		394. 87	394. 87	A244	4L
A50 0001-001-9106					
DIST COSTS- INV/DESIGN		5270. 00	5270. 00	A244	4L
A50 0001-001-9201					
DIST COSTS-HIGHWAY EMBANKMENT		39. 02-	39. 02-	A244	4L
A50 0001-001-9301					
DIST COSTS- SPILLWAY MDD		99966. 20	70441. 87	A244	4L
A50 0001-001-9302					
DIST COSTS-HIGHWAY EMBANKMENT		30440. 27	30440. 27	A244	4L
A50 0001-001-9401					
DIST COSTS- FOUNDATION MDD		6953. 22	6953. 22	A244	4L
A50 0001-001-9404					
DIST COST- CONSTR SUP-PROJ MGMT		1112. 66	1112. 66	A244	4L
A50 0001-001-9405					
FOUNDATION MDD CONTRACT		14327. 34	1520490. 94	A244	4L
A50 0001-151-0002					

REDUCE DAM SAFETY RISLS	*	159301. 92	1635941. 19	A244	4L
=====					
=====					
DEER CREEK DAM PROVO RIVER PR	*	256636. 60	1733275. 87	A244	
DIST COSTS- PROJECT MANAGEMENT		1178. 40	1178. 40	B526	4L
A50 0001-001-9101					
DIST COSTS- EMBANK FINAL DESIGN		2902. 00	2902. 00	B526	4L
A50 0001-001-9301					
DIST COSTS- CONSTR SUPERVISOR		14579. 19	14579. 19	B526	4L
A50 0001-001-9400					
DIST COSTS- SPILWY CONST MGMT		1170. 39	1170. 39	B526	4L
A50 0001-001-9401					
SPILLWAY REPAIR		612. 04	912. 04	B526	4L
A50 0001-151-0001					

Bureau-Wide ABC Reports

A PABS report control file named **BORABC1** has been created primarily for Reclamation's GPRA Coordinator's use and has been made available for each Region to use, if needed. This report control file produces **4** versions of Bureau-wide ABC reports (see attached samples of reports). PABS users can run these Bureau-wide ABC reports by utilizing the following process:

1. Choose the **RV** procedure
2. Specify using databases from Office 'SA'
3. Select the 'substitute rptfile' named **ABCX732**
4. Use report control file named **BORABC1**
5. Reports can print **132chr** size

Sample 1: Bureau-wide ABC summary by obligation and expenditures including all fund sources

PC**RV01	PAGE	1	DEPARTMENT OF INTERIOR	BUREAU OF RECLAMATION	BUREAUWIDE CONSOLIDATIONS
PROCESSED	02/10/06		PROGRAM AND BUDGET SYSTEM - (ABC1)	FY06 ABC SUMMARY	OBLIG/EXPEND ALL FUND SOURCES
AUTH732	OFFICIAL COST ACCNTS	06/02/02 1040	BDGT732	SA INTERNAL BUDGETS	06/02/02 1154 DESC732
NATURAL DESCRIPTIONS	06/02/02 1040				
B21F732	MONTH-END P/F TABLE	06/01/26 1446	PROG732	S/A PROGRAM FILE	05/09/28 1254
			ACTUALLY OBLI GATED	ACCRUED EXPEND	ABC CODE
MANAGE/PROTECT CULTURAL/NHR			55082. 30	98230. 23	D9
ASSESS RESOURCE USE IMPACTS			8489540. 82	3533557. 41	G7
CONDUCT WTR RES DEVEL STUDIES			1672000. 26	3179238. 43	N5
OVERSEE CONCESSIONS OPERATION			34632. 08	34632. 08	T2
CONTRACT CONCESSIONS OPERS			92869. 77	97846. 13	U3
PLAN WTR/RELATED RESOURCE USE			4933916. 97	8069053. 04	22
MANAGE/PROTECT MUSEUM ITEMS			190298. 63	206184. 71	4B
CONSTRUCT WTR CONVEYANCE FAC			52242658. 66	35161326. 01	4C
MAINTAIN ROADS			10882. 18-	7777. 18-	4D
OPERATE DAMS/WATER STORAGE FAC			32541655. 04	31708885. 91	4H
OPERATE CONVEYANCE FACILITIES			36222123. 90	35515152. 29	4J
CONSTRUCT BUILDINGS			5849038. 35	297111. 26	4K
REDUCE DAM SAFETY RISLS			10918040. 26	13681897. 19	4L
MAINTAIN WTR CONVEYANCE FACIL			11596047. 12	12301572. 44	4M
CONSTRUCT DAMS/WTR STORAGE FAC			7290280. 55	9968040. 17	4N

Sample 2: Bureau-wide ABC summary by appropriation/fund including all fund sources

PC**RVO1 PAGE 2		DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION		BUREAUWIDE CONSOLIDATIONS	
PROCESSED 02/10/06		PROGRAM AND BUDGET SYSTEM - (ABC2) FY06 ABC OBLIG/EXPEND BY			
APPROPRIATION/FUND					
AUTH732 OFFICIAL COST ACCNTS 06/02/02 1040		BDGT732 SA INTERNAL BUDGETS		06/02/02 1154	DESC732
NATURAL DESCRIPTIONS 06/02/02 1040					
B21F732 MONTH-END P/F TABLE 06/01/26 1446		PROG732 S/A PROGRAM FILE		05/09/28 1254	
		ACTUALLY	ACCRUED	ABC	FUND
		OBLIGATED	EXPEND	CODE	CODE

WATER AND RELATED RESOURCES *		1614612.14	2910420.17	N5	
		21576.21	219160.88	N5	N11

CA BAY-DELTA RESTORATION FUND *		21576.21	219160.88	N5	
		35811.91	49657.38	N5	T01

TRUST *		35811.91	49657.38	N5	
=====					
CONDUCT WTR RES DEVEL STUDIES *		1672000.26	3179238.43	N5	
		34632.08	34632.08	T2	A40

WATER AND RELATED RESOURCES *		34632.08	34632.08	T2	
=====					
OVERSEE CONCESSIONS OPERATION *		34632.08	34632.08	T2	
		11268.40	16244.76	U3	A20

WATER AND RELATED RESOURCES *		11268.40	16244.76	U3	
		81601.37	81601.37	U3	V40

APPLIED REVENUES *		81601.37	81601.37	U3	
=====					
CONTRACT CONCESSIONS OPERS *		92869.77	97846.13	U3	
		4830041.05	7807083.59	22	A10
		63855.04	212325.35	22	A20
		8903.33	18526.55	22	A30
		31117.55	31117.55	22	A40

WATER AND RELATED RESOURCES *		4933916.97	8069053.04	22	
=====					
PLAN WTR/RELATED RESOURCE USE *		4933916.97	8069053.04	22	
		190298.63	206184.71	4B	A20

WATER AND RELATED RESOURCES *		190298.63	206184.71	4B	

Sample 3: Bureau-wide ABC summary by obligation and expenditures by region-project including all fund sources

PC**RV01 PAGE 8 DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION BUREAUWIDE CONSOLIDATIONS PROCESSED 02/10/06 PROGRAM AND BUDGET SYSTEM - (ABC3) FY06 ABC OBLIG/EXPEND BY REGION-PROJECT				
AUTH732 OFFICIAL COST ACCNTS 06/02/02 1040 BDGT732 SA INTERNAL BUDGETS 06/02/02 1154 DESC732 NATURAL DESCRIPTIONS 06/02/02 1040 B21F732 MONTH-END P/F TABLE 06/01/26 1446 PROG732 S/A PROGRAM FILE 05/09/28 1254				
PROJECT	ACTUALLY	ACCRUED		ABC
CODE	OBLIGATED	EXPEND	REGION	CODE
COLORADO- BIG THOMPSON PROJECT GP0245	637. 49	9637. 49	GP	8J
BOSTWICK DIVISION, P-SMBP GP0271	15000. 00		GP	8J
FRYINGPAN- ARKANSAS PROJECT GP0382	514. 25-	514. 25-	GP	8J
ANGOSTURA UNIT, P-SMBP GP0454		14083. 07	GP	8J
WEBSTER UNIT, P-SMBP GP0468		4600. 00	GP	8J
EAST BENCH UNIT, P-SMBP GP0699		2127. 29	GP	8J
MOUNTAIN PARK PROJECT GP0827	1234. 75	1234. 75	GP	8J
WASHITA BASIN PROJECT GP0830	4943. 05	4943. 05	GP	8J
WATER MGMT/CONSERVATION PRGM GP1316	13062. 49	170110. 47	GP	8J
EFFICIENCY INCENTIVES PROGRAM GP1775	6715. 42	60395. 43	GP	8J
WC FIELD SERV PROGRAM GP1971	481665. 58	291147. 56	GP	8J

ENHANCE WATER SUPPLY *	522744. 53	557764. 86	GP	8J
MILK RIVER PROJECT GP0015	16. 51	12022. 14	GP	8K
CANYON FERRY UNIT, P-SMBP GP0296	984. 93	984. 93	GP	8K
CANADIAN RIVER PROJECT GP0662	1122. 58	1122. 58	GP	8K
NUECES RIVER PROJECT GP1012	2207. 42	2207. 42	GP	8K
MC GEE CREEK PROJECT GP1283	265. 75	265. 75	GP	8K
LEADVILLE/ARKANSAS RV RCVRY PR GP1335		33805. 83	GP	8K
REC AND F/WL PROGRAM ADMIN GP1601	30581. 94	30581. 94	GP	8K
ENDANGERED SPECIES RECVRY IMPL GP1745	914027. 05	832936. 87	GP	8K

IMPLEMENT ENVIRONMENTAL RECOMM *	949206. 18	913927. 46	GP	8K
NORTH PLATTE PROJECT GP0020	2838. 29	2838. 29	GP	9C
KENDRICK PROJECT GP0144	1550. 61	1550. 61	GP	9C
BOYSEN UNIT, P-SMBP GP0285	7778. 58	7778. 58	GP	9C

Sample 4: Bureau-wide ABC summary by obligation and expenditures by region-appropriation/fund-project including all fund sources

PC**RV01 PAGE 17 DEPARTMENT OF INTERIOR BUREAU OF RECLAMATION BUREAUWIDE CONSOLIDATIONS PROCESSED 02/10/06 PROGRAM AND BUDGET SYSTEM - (ABC4) FY06 ABC OBLIG/EXPEND BY REGION- APPROP- FUND- PROJECT					
AUTH732 OFFICIAL COST ACCNTS 06/02/02 1040 BDGT732 SA INTERNAL BUDGETS 06/02/02 1154 DESC732 NATURAL DESCRIPTIONS 06/02/02 1040 B21F732 MONTH-END P/F TABLE 06/01/26 1446 PROG732 S/A PROGRAM FILE 05/09/28 1254					
FUND	PROJECT	ACTUALLY	ACCRUED		ABC
CODE	CODE	OBLI GATED	EXPEND	REGION	CODE
=====					
===					
	WATER AND RELATED RESOURCES *	46601. 00	123271. 08	LC	7P

	CONTROL INVASIVE PLANTS *	46601. 00	123271. 08	LC	7P
		29904. 46	49879. 98	LC	8E
A20	LC0025	1777. 24	1777. 24	LC	8E
A20	LC0344	568280. 81	585557. 50	LC	8E
A20	LC1409				
=====					
===					
	WATER AND RELATED RESOURCES *	599962. 51	637214. 72	LC	8E
		99040. 95	88342. 51	LC	8E
V40	LC1225				
=====					
===					
	APPLIED REVENUES *	99040. 95	88342. 51	LC	8E
		4635. 80	66583. 80	LC	8E
E6H	LC1409				
=====					
===					
	WORK FOR OTHER AGENCIES *	4635. 80	66583. 80	LC	8E

	MANAGE PROJECT LANDS *	703639. 26	792141. 03	LC	8E
		34801. 33	34801. 33	LC	8H
A10	LC6501	2332. 22	63494. 09	LC	8H
S10	LC1292	240948. 59	291110. 35	LC	8H
S40	LC1292	4360401. 04	3036058. 96	LC	8H
S50	LC1292				
=====					
===					
	WATER AND RELATED RESOURCES *	4638483. 18	3425464. 73	LC	8H
